

Instructions for Completing the Line-Item Budget Sheets

I. County Instructions

Counties must complete the Line-Item Budget Sheet by providing detailed proposed budget information for County Allocation Funding and Total Project Budget sections for a three-year plan. Funding is allocated annually based a FY period pending and subject to availability of federal and State appropriation therefore counties are required to submit an annual budget.

The County Allocation Funding section must include proposed activities and monies expected to be received as result of the submission of the plan and budget. The project budget section must include all project funds received from all sources, including, but not limited to First 5 Commission, foundations, private businesses, county funds, health plans and the CDHS County allocations. In the event counties subcontract these functions to an OERU Coalition Lead Entity, a separate sub-contractor Line –Item Budget must be completed and the requirements are discussed below. Follow these guidelines for completion of the budget:

A) Line-Item Budget Request

The budget must reflect each FY year for which funding is allocated. The budget should reflect all expenses and resources required to complete the proposed project or activities. To complete this request, use the Budget template (Attachment 9). Download the template from our Website, www.dhs.ca.gov/oeru. Use as many pages as are necessary to display your budgeted costs. The Line-Item Budget Sheet attachments included in this RFPB are not intended to dictate the specific costs counties are to report, but are intended to show the required format for reporting the proposed budget detail.

General Instructions:

- a) Report costs using whole dollars only. Round fractional dollar amounts or cents to the nearest whole dollar amount.
- b) Include all estimated costs to perform the services for the entire term, including applicable annual rate adjustments attributable to merit increases, or cost of living adjustments.
- c) On each Line-Item Budget Sheet, provide specific cost breakdowns for the budget line-items identified in this section.
- d) Indicate the annual costs for each budget period and include a total cost.

Specific Instructions for Information Requested on the Line-Item Budget:

Personnel Expenses

- **Salary line items:**
 - a) Identify each funded position title or classification.

- b) Indicate the number of personnel in each position/classification.
- c) Indicate the full time equivalent (FTE) or annual percentage of time/effort for each position (i.e., full time=1.0, ½ time = .50, ¾ time = .75, ¼ time= .25, number of hours, if hourly, etc.).
- d) Project an annual total for each position/classification.
- e) Enter the grand total for salary/wage expenses.
- f) If applicable, enter \$0 if no personnel costs will be incurred.

■ **Fringe Benefits:**

- a) Include fringe benefits expenses including, but not limited to, costs for worker's compensation insurance; unemployment insurance, health, dental, vision and/or life insurance; disability insurance; pension plan/retirement benefits, etc.
- b) Display fringe benefit costs as a percentage rate of the total personnel costs that will be incurred.
- c) If applicable, enter \$0 if no fringe benefits will be incurred.

Operating Expenses

- a) **Rent:** Include costs for facility rental (i.e., office space, storage facilities, etc.).
- b) **Office Expenses:** Include cost of all office expenses related to the project (telephone, postage, copies, offices supplies etc.)
- c) **Equipment:** Include all equipment purchased. Identify each item purchased and cost.
- d) **Training:** Include costs of on-site or off-site classes, lectures and materials. Identify purpose and attendees in the *Budget Narrative*.
- e) **Conference/Meetings:** Include conference fees, and fees for facility, lodging and related expenses. Identify purpose for the conference/meeting in the *Budget Narrative*.
- f) **Travel:** Include the total cost for travel and per diem. Include costs for expenses such as airfare, mileage reimbursement, parking, toll bridge fees, taxicab fares, overnight lodging and meal expenses, etc.
- g) **Outreach Materials:** Identify costs for outreach materials development, and printing, etc.
- h) **Automated Enrollment:** On a case-by-case basis, funds may be approved by CDHS to support enrollment and retention of children in Medi-Cal and Healthy Families. The budget narrative must provide justification that funds utilized for this purpose will increase enrollment and retention in the same FY as funds are allocated.
- i) **Indirect Costs:** Include general and administrative costs allocated to the project including the County government agency and OERU Coalition Lead Entity administrative costs, if applicable. Note that indirect costs funded by the CDHS may not exceed 15% of total funds allocated.
- j) If applicable, enter \$0 if no operating expenses will be incurred.

Subcontractors/Collaborative Partners

- a) Name and list numerically all parties entering into agreement with the County.
- b) Include total costs, stipends, or honorariums for all subcontracted services (including those performed by independent consultants).
- c) If applicable include AmeriCorps workers. For AmeriCorps workers request, also submit the AmeriCorps Information Page, (See Attachment 3).

Other Costs

- a) Indicate those direct project expenses that do not clearly fit into the other budget line-items. Such costs may include, but not be limited to Healthy Kids premiums in the Total Project Budget costs (these are not reimbursed by county allocation funds), conference registration fees, publication production costs, or other items unique to performance.
- b) Itemize each expense item and its cost.
- c) If any service, production or deliverable will be provided on a fixed price or lump sum basis, name the item and/or deliverable and indicate "fixed price" or "lump sum" next to the item along with the price or fee.
- d) If applicable, enter \$0.

B) Budget Narrative

A detailed budget narrative of proposal expenses for the relevant FY or years for the county's outreach and enrollment plan must accompany the budget. For each line item in the budget provide a brief description of how the funds will be used and why they are programmatically necessary.

C) Additional Budget Narrative for Subcontractors

The budget narrative must include a brief one page explanation regarding Subcontractors/Collaborative Partners activities. The CDHS allows Counties to enter into Subcontractors/Collaborative Partners agreements for services outlined in the Scope of Work (SOW).

Subcontracts/Collaborative Partners agreements must include, but are not limited to:

- a) Name of parties entering into agreement
- d) Term of agreement
- e) Scope of services as explained in the SOW
- f) Maximum amount payable
- g) Cancellation clause

Prior written approval from the CDHS is required to reimburse the County for subcontracts/collaborative partnerships exceeding \$5,000. Actual subcontracts/collaborative partnerships (i.e. written agreement between the County and a Subcontractor/Collaborative Partner) of \$5,000 or more are subject

to the prior review and written approval of CDHS. CDHS may at its discretion elect to waive the right. All such waivers shall be confirmed in writing by CDHS.

A brief (one page or less) explanation of the reason for subcontracting and or utilizing this subcontractor for specific activities or goods, and how the Subcontractor/Collaborative Partner were chosen or will be chosen, is required to be submitted with the Plan and Budget.

D) Budget Adjustments

Funding is allocated annually based on a FY period pending and subject to availability of federal and State appropriation. Funding at a reduced level is reflected in the first year due to the ramp-up time for counties to commence OERU activities. Second and third FY budget funding is contingent upon approval of the State Budget.

Counties must adjust their outreach and enrollment plan and budgets accordingly to correlate with available funds for subsequent FYs. CDHS will not approve higher funding levels for retention and utilization activities than outreach and enrollment activities. In subsequent fiscal years based on enrollment successes, counties may request that funds for outreach or enrollment activities be shifted towards retention and utilization activities.

However a county in its plan and budget may describe its increased efforts for retention and utilization and how other funds such as county, First 5, or foundation funding has been shifted from outreach and enrollment for purposes of retention and utilization.

CDHS will provide further guidance through policy letters on the requirements for counties to submit the annual plan and budget adjustments. All negotiated changes to the approved county plan and budget must be submitted and approved in writing.

E) Allowable Line Item Shifts

- Cumulative line item shifts of up to \$10,000, each fiscal year, per line item may be made provided no line item is increased or decreased by more than \$10,000 and the annual Budget total is not changed.
- Adjustments can only be made on approved activities.
- County must adhere to State requirements regarding the process to follow in requesting approval to make line item shifts.
- Line item shifts may be proposed or requested by either the State or the County.
- Budget adjustments are limited to 4 times a year.

II. Line-Item Budget Instructions for County Subcontracts with an OERU Coalition Lead Entity

In addition to the county budget, the OERU Coalition Lead Entity must submit a complete three-year budget for the project including county allocation funds and all other funding resources for OERU and children's health coverage including premiums for Healthy Kids, if applicable.

General Instructions:

- a) Please Download the Budget form template (Attachment 10) from our Website, www.dhs.ca.gov/oeru.
- b) Report costs using whole dollars only. Round fractional dollar amounts or cents to the nearest whole dollar amount.
- c) All unit rates/costs, if any (i.e., Square footage, salary rates/ranges, hourly rates, etc.) must be multiplied out and totaled for each budget period.
- d) On each Line-Item Budget Sheet, provide specific cost breakdowns for the budget line-items identified in this section.
- e) Indicate the annual costs for each budget period and include a total cost.

Specific Instructions for Information Requested on the Line-Item Budget:

Personnel Expenses

- **Salary line items:**
 - a) Identify each funded position title or classification.
 - b) Indicate the number of personnel in each position/classification
 - c) Indicate the full time equivalent (FTE) or annual percentage of time/effort for each position (i.e., full time=1.0, ½ time = .50, ¾ time = .75, ¼ time= .25, number of hours, if hourly, etc.).
 - d) Identify the monthly salary rate or range for each position/classification. Include paid leave benefits such as sick leave, vacation, annual leave, and holiday pay in the salary rates or ranges.
 - e) Project an annual total for each position/classification.
 - f) Enter the grand total for salary/wage expenses.
 - g) If applicable, enter \$0 if no personnel costs will be incurred.
- **Fringe Benefits:**
 - a) Include fringe benefits expenses including, but not limited to, costs for worker's compensation insurance; unemployment insurance, health, dental, vision and/or life insurance; disability insurance; pension plan/retirement benefits, etc.
 - b) Display fringe benefit costs as a percentage rate of the total personnel costs that will be incurred.
 - c) If applicable, enter \$0 if no personnel expenses will be incurred.

Operating Expenses

- a) **Rent:** Include the cost of facility rental (i.e., office space, storage facilities, etc.).

- b) **Office Expenses:** Include cost of all office expenses related to the project (telephone, postage, copies, offices supplies etc.)
- c) **Equipment:** Include all equipment purchased. Identify each item purchased and cost.
- d) **Training:** Include costs of on-site or off-site classes, lectures and materials. Identify purpose and attendees in the Budget Narrative.
- e) **Conference/Meetings:** Include conference fees, and fees for facility, lodging and related expenses. Identify purpose for the conference/meeting in the Budget Narrative.
- f) **Travel:** Include the total cost for travel and per diem. Include costs for expenses such as airfare, mileage reimbursement, parking, toll bridge fees, taxicab fares, overnight lodging and meal expenses, etc.
- g) **Outreach Materials:** Identify costs for outreach materials development, and printing, etc.
- h) **Automated Enrollment:** On a case-by-case basis, funds may be approved by CDHS to support enrollment and retention of children in Medi-Cal and Healthy Families. The budget narrative must provide justification that funds utilized for this purpose will increase enrollment and retention in the same FY as funds are allocated and provide sufficient details on its use as outlined in the Automated Enrollment Section in the RFPB.
- i) **Indirect Costs:** Include general and administrative costs allocated to the project including the County's government agencies and OERU Coalition Lead Entity. Note that indirect costs funded by the CDHS may not exceed 15% of total.
- j) If applicable, enter \$0 if no operating expenses will be incurred.

Other Costs

- a) Indicate those direct project expenses that do not clearly fit into the other budget line-items. Such costs may include, but not limited to Healthy Kids premiums in the Total Project Budget costs (these are not reimbursed by county allocation funds) Consultant, **Subcontractors/Collaborative Partners fees**, conference registration fees, publication production costs, or other items unique to performance.
- b) **For Consultants, Subcontractors/Collaborative Partners:**
 - Name and list numerically all parties entering into agreement with the County.
 - Include total costs, stipends, or honorariums for all subcontracted services (including those performed by independent consultants).
 - If applicable include AmeriCorps workers. For AmeriCorps workers request, also submit the AmeriCorps Information Page, (See Attachment 3).
- c) Itemize each expense item and its cost.
- d) If any service, production or deliverable will be provided on a fixed price or lump sum basis, name the item and/or deliverable and indicate "fixed price" or "lump sum" next to the item along with the price or fee.

e) If applicable, enter \$0.